

राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शनिवार, 28 जनवरी, 2023 / 08 माघ, 1944

हिमाचल प्रदेश सरकार

MUNICIPAL COUNCIL KULLU, DISTT. KULLU, H.P. PROPERTY TAXATION BYE-LAWS, 2023

NOTIFICATION

Kullu, the 17th January, 2023

No. NLG/Bye-Laws/2023-111-112.—Whereas, the Municipal Council Kullu has published drafted (Property Taxation/House Tax) Bye-laws, 2023 in Kullu, H. P. (e-gazette) for inviting

public objections, suggestions under Section 65 (2) of the Himachal Pradesh Municipal Act, 1994.

If there is any objection(s) or suggestion(s) with respect to these bye-laws so drafted, it should be sent in writing to the Executive Officer, Municipal Council Kullu, Distt. Kullu, H.P. or President, Municipal Council Kullu, Distt. Kullu, H.P. within a period of 20 days from the date of publication of this notice in Rajpatra, Himachal Pradesh.

The objection(s) or suggestion(s) received within the stipulated period will be considered and decided by the Municipal Council Kullu, Distt. Kullu, H.P. Now in exercise of the powers conferred by section 65 (1) read with section 2 (33-a) of the Himachal Pradesh Municipal Act, 1994, Municipal Council Kullu, Distt. Kullu, H.P. has decide to notify Draft (Property Taxation) Bye-Laws, 2022 for objection & suggestion of general public as follows, namely:—

MUNICIPAL COUNCIL KULLU (PROPERTY TAXATION) BYE-LAWS, 2022

- 1. Short title and Commencement.—(i) These Bye-laws may be called the Municipal Council Kullu (Property Taxation) Bye-laws, 2022
- (ii) These bye-laws shall come into force from the date of publication of its notification in the Rajpatra of Himachal Pradesh.
 - **2. Definitions.**—(1) In these bye-laws unless the context otherwise require,
 - (i) "Act" means the Himachal Pradesh Municipal Act, 1994, (Act No.13 of 1994) read with its amendments carried out *vide* H.P. Municipal (Amendment) Act, 2016 and *vide* H.P. Municipal (Amendment) Act, 2020.
 - (ii) "Appellate Authority" means an authority prescribed under Section 90 of H.P. Municipal Act, 1994.
 - (iii) "Assessment List" means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994.
 - (iv) "Assessment year" means the year commencing from the first day of April to 31st of March of succeeding year.
 - (v) "Bye-Laws" means the Municipality (Property Taxation) bye-laws, 2022 made under the Act as notified in the official gazette.
 - (vi) "Municipality" means as defined in Section 2 (24) of the Act.
 - (vii) "Section" means Sections of the Act.
 - (viii) 'Ratable Value' as defined in Section 2 clause (33-a) of the Act and procedure prescribed under these Bye-Laws.
 - (ix) "Unit" means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green belt as notified under the interim development plan of Kullu area.

- (x) "Unit area" means area of a unit in square meters.
- (xi) "Unit area tax" means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of ratable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act
- **3. Assessment list what to contain.**—The Executive Officer shall keep a book to be called the "Assessment List" in which the following shall be entered in Form-A appended to these bye-laws:—
 - (a) A list of all units of the lands and buildings located within the jurisdiction of Municipality Kullu, distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof.
 - (b) The ratable value of each unit of the lands and buildings.
 - (c) The name of the person primarily liable for payment of property tax and ratable value as well as property tax demand on his/her unit of land or building.
 - (d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and
 - (e) Other details; if any, as the Executive Officer may from time to time think fit.

Explanation.—(i) For the purpose of clause (b) the ratable value of the unit(s) of the land will be the ratable value of the unit(s) of the land and in the case of unit(s) of the building, the ratable value will include the ratable value of the land and the unit(s) of the building erected thereon.

- (ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as "land" till the completion plan of building is sanctioned by Municipality Kullu or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the ratable value of the unit of land till such time treating it as "land".
- **4. Form of Assessment list.**—The assessment list shall be kept in the form-A hereto. The Executive Officer may order to add, omit, amend or alter any of the columns of the Performa of the assessment list as and when required.
- 5. Procedure where name of person primarily liable for property tax cannot be ascertained.—If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as "the holder" of such unit of land or building without further description.
- **6. Inspection of assessment list.**—If assessment list has been completed, the Executive Officer shall give public notice thereof mentioning therein the place where assessment list or copy

thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).

- 7. **Register of Objections.**—(1) The Executive Officer shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:—
 - (i) The name or number of the land or building in respect of which objection is received;
 - (ii) Name of the person primarily liable for the payment of property tax;
 - (iii) Name of the objector;
 - (iv) The ratable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
 - (v) The date from which the ratable value finally fixed has to come into force; and
 - (vi) Such other details as the Executive Officer may from time to time think fit;

8. Amendment of Assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments:—

- (i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.
- (ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under Sub Section 1 of Section 75 of the Act, after affording opportunity of being heard to the objector.
- (iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.
- (iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.
- (v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

9. Payment of property taxes where to be made.—Every person who is liable to pay any of the property tax shall pay the same at the Head Office of the Municipality or at such other place(s) and time as may be specified by the Executive Officer as the case may be. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favour of the Executive Officer, (Municipal Council) Kullu, payable at or through RTGS in the Bank Account of Municipal Council Kullu declared for the said purpose by the Executive Officer, as the case may be.

10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property:—

- (i) Demand of property tax shall be raised annually by issuing a single property tax bill on form-B annexed to these Bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.
- (ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the Executive Officer or by the officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act:
 - Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owning to a revision of the ratable value.
- (iii) The tax for the ensuring year shall be paid either in lump-sum within 30 days at the beginning of the financial year *i.e.* up to 30th April or in two half yearly installments. The first installment to be paid by 30th April and second installment by 30th October every year.
- 11. Service of property tax bills and demand notices in respect of un-partitioned unit of property.—If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on anyone co-owner shall be treated as service on all the owners.

12. Demand and collection registers:—

- (i) A register of demand & collection of property tax in Form-F appended to these bye laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Executive Officer, as the case may be think fit.
- (ii) The register may, if any the Executive Officer, as the case may be thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Executive Officer, as the case may be determine.

- (iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.
- 13. Circumstances not considered as vacancy of property.—For the purpose of Sections 81 and 84 of Himachal Pradesh Municipal, Act, 1994:—
 - (i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;
 - (ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;
- 14. Remission/Refund not claimable unless notice of vacancy is given to the Executive Officer, as the case may be every year.—When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Executive Officer, as the case may be on an account of such continued vacancy unless notice thereof is given to the Executive Officer within 60 days from the commencement of the next financial year.
- 15. Inspection by Municipal Staff of the vacant unit of the property.—If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Executive Officer, as the case may be refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.
- 16. Copies of property tax bill(s).—The Executive Officer, as the case may be, on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect thereof, give a copy or copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Executive Officer, as the case may be, from time to time.
- 17. Notice on transfer of title.—The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in Form-"C" or Form-"D" annexed to these Bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).
- 18. Property tax to be paid upto date.—No such notice as contained in Bye-Laws 17 shall be deemed to be validly given unless the property tax due upto the date of transfer of title of the unit of property is paid in full.
- 19. Filing of return by owner(s)/ occupier(s).—The Executive Officer, as the case may be require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in Form-"E" appended to these Bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.
- 20. Penalty for non-submission of return.—Whosever omits to comply with any requisition under 19 of this Bye-Laws 19 of these Bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Executive

Officer, as the case may be in respect of such unit of the lands or building of which he is the owner or occupier.

- 21. Inspection of Tax Record.—Every owner, lessee or occupier of a unit of land/building or authorized agent of any such person may, with the permission in writing of the Executive Officer, as the case may be or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.
- **22.** Location Factor, Characteristic and its value.—For the purpose of clause (33-a) (c) of Section 2 of the Act, the location Factor, characteristic and its values shall be as under:-
 - (i) Tentative Zoning of Kullu town proposed as follows:-
 - A Zone : one may include the following area main road from Tikkar Boudi to Ramshilla , Main road from Dhalpur Chalk to Banga Traders (through DC office, regional Hospital ,PWD Office , division HPSEB Kullu) , Main Chalk Dhalpur to Lower Dhalpur Bridge)
 - B Zone: one may include following area Upper Dhalpur Sarwari other MC area.
 - (ii) Number of Zones:- The entire municipal area is proposed to be divided into Two zones *i.e.* zone -A, zone -B, zone. Factors and proposed value of each factor. There are five factors which are relevant for determination of ratable value of lands & buildings. These factors and proposed value of each factors per sq. meter shall be as under:—
 - (1) Location factor (F-1):

Location (Zon	ne) No.	Value per sq. mtr.
A	=	3.00
В	=	2.00

- 23. Structural factor/ characteristics and its value.—For the clause (33-a) (c) of Section 2 of the Act, building shall be classified as pucca, semi-pucca and kucha in the following manner.—
 - (i) For Pucca-building, value per sq. mtr. =3.00
 - (ii) For semi-pucca building, value per sq. mtr. = 2.00
 - (iii) For kucha building, value per sq. mtr. =1.00
- 24. Age factor and Age-wise grouping and value of the buildings.—For the clause (33-a) (c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group:—

Group	Building	Factor value
A	Before 1947	1.00
В	Above 1947 to 1980	2.00
С	Above 1981 to 2000	3.00
D	Above 2001 to 2020	4.00
Е	2021 and beyond	5.00

- **25.** Occupancy factor/characteristics and its value.—The occupancy factor and its value shall be as under for the purpose of Clause (c) *ibid*:—
 - (i) Value for residential occupancy:

(a)	Value for self residential	(b)	Value for Let out residential
	2.00		3.00

(ii) Value per sq. mtr. for non-residential occupancy:

A	В	С	D	Е
Hotels above	Hotel having	Other Hotels, Bars,	Shops, School,	Gowdowns,
built-up area	built-up area	Restaurant, Banks,	Colleges,	Dhabas, Stall and
of 300 Sq.	between 1 to	ATMs, Show-	Educational	Other types of
mtr., MNC	300 Sq. mtr.	Rooms, Call	Institutions, Offices,	Properties not
Show Rooms	And Show-	Centre, Marriage	Hostel, Hospital,	covered under (A
and	Room 1 sqm	Hall, Travel	Theatre, Clubs,	to D) less than 100
Restaurant	to 300 Sq.	Agency, Mobile	Paying Guest House	Sq. Mtrs
	Mtr.	Towers, Coaching	(PGs), Guest House	
		less than 100 sq.	less than 100 Sq.	
		mtr.	mtr.	
15.00	12.00	8.00	8.00	8.00

26. Use factor/ characteristic and its value.—For the purpose of Clause (33 a) of Section 2 of the Act, the value of use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (33 a) *ibid* shall be as under:—

(i) Residential . . 2.00(ii) Non-Residential . . 3.00

27. Method of calculation of ratable value and rate of property tax on the net ratable value of the lands and buildings shall be as under:—

A-Zone	B-Zone
For residential properties	For residential properties
For non- residential properties	For non- residential properties
For land properties	For land properties

28. Penalty.—If a person liable for payment of Property Tax does not pay the same within a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per sections 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-Laws shall

be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Executive Officer, as the case may be request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

29. Repeal and Savings.—The scheme, regulation or Bye-Laws, if any hereto for relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or Bye-laws if any shall be deemed to have been done or taken under the provisions of these Bye-laws.

Executive Officer, Municipal Council Kullu.

	M	lunicipal Council Kul	llu	
		FORM-A		
	TAX DEPA	ARTMENT ASSESSM	MENT LIST	
		(See Bye Laws-4)		
UPN-No	I.I	D. No.	ZONE	
Unit	Area	Net Ratable	Property Tax	Amount of
		Value	Percentage	General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

		DATE OF ASSESS	SMENT	
Sl. No.	Name of Property	Name of Owner	Name of Tenant or Occupier	Remarks
	-F7			

FORM-B **Municipal Council Kullu**

		(Tax Department)		
		(2	See Bye-Laws 10)		
		I	Property Tax Bill		
Finan	cial Year for the	Year	Bill No.		Dated
Zone_		_			
1			Bill(s) Detail		
LIDA	INI.				
UPN ID 1					
	e of Property e of Owner/Occupier				
	espondence Address				
Con	espondence Address				
Due	date 15 days from the	e date of Rece	int of hill/18 days	if by post from t	he date of dispatch of
bill	auto 15 augs from the	dute of freed	ipt of only to days	ii oy post iioiii t	ne date of disputen of
	Unit	Area	Net Ratable	Property Tax	Amount of
			Value	Percentage	General Tax
Resi	dential				
Let (Out Residential				
Com	mercial				
Plot	of Land				
Detail	of demand for Prope	rty Tax for the	year	Per	iod
	T				
Sl.		Description	n of Tax		Amount
No.	C 1.T				
1.	General Tax	0./			
2.	(a) Rebate @ 10	%			
2	(b) Remission	4 C41	1		
3.	Previous Arrear Am	ount for the pe	1100		
4.	Interest Amount				
5.	Previous Credit	طبية المامية			
6.	Amount Payable on				
7.	Amount Payable aft				
8.	Amount still at cred	l l			

Please pay bill before due date to avail 10% rebate.

Bill Prepared By

9550

Bill Checked By Assistant Tax Superintendent

Receipt

UPN No	Bill No Bill Date
ID No.	Amount before due date
Name of Owner/Occupier	Amount after due date
	Amount Paid
	Receipt No Dated

Cashier,
Municipal Council Kullu

Terms & Conditions

- 1. The Municipality Treasury is open from 10.00 A.M. to 02.00 P.M. on all working days.
- 2. Cheques should be drawn in favour of Executive Officer, as the case may be, Municipal Council Kullu.
- 3. Out stations cheques should be include the discount charged in such cheque(s).
- 4. Rebate @ 10 % is given on the taxes claimed for the current year or a bill raised for the first time, if the amount specified in the bill is paid within 15 days from the presentation thereof. Bills send under postal certificate shall be construed to have been received within three days from the date the posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.
- 5. If the payment of the tax is not made within the financial years in which the bill is issued an interest @ 5% in 1st year shall be payble and thereafter 10% interest/penalty will be payable beside legal charges.
- 6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of the Kullu Municipality to take any legal action including that of demolition in respect of such unauthorized construction/structure.
- 7. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Municipality Kullu.
- 8. In all correspondence, always mention No./date, name of house and demand No.
- 9. Bill generated be presented while tendering payment.

FORM-C (See Bye-law 17)

Form of notice of Transfer to be given which has taken place by way of instrument

T			~/~		
0			S/O		
ve notice as recoperty:—	quired by Section 83	of the H.P. N	Municipal Act,	1994 of the follow	ving transfer
	I	Description o	of Property		
Name & address of person whose title has been transferred	Name & address of person to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assessees	Remarks
1	2	3	4	5	6
			Mob. No.		
			Mob. No		
		FORM (See Bye I	 1-D		
Form of notice	of Transfer to be gi	(See Bye I	I-D Law 17)		
o The l	of Transfer to be gi Executive Officer, icipal Council Kullu.	(See Bye I	I-D Law 17)		

Description of Property

Name & address	Name of legal	Detail of	Area of the	Account No./ID	Remarks
of person whose	heir/successor to	Property	property	No. of old	
title has been	whom property			assessees	
transferred	title has been				
	transferred				
1	2	3	4	5	6

Date	Name of Owner/Occupier Address
	Mob. No
	FORM-E
	(See Bye-Law 19)
(Tax	liability Form under Section 82 read with Section 86 of the Himachal Pradesh Municipal Act, 1994)
To	
	The Executive Officer, Municipal Council Kullu
Subject: -	Filling of return for assessment of properties for Municipal Taxes.
Sir/Madan	1,
	m submitting the details of property known asI.D. No

Sl. No.	Unit	Area			Factors			Total ratable Value	Maintenance & Repair Rebate @10% under clause (33-a) of Section 2 of the H.P. Municipal Act, 1994.	Net ratable value	Remarks
			F1					F1 to F5 (Multiply)			
1.	(a) Residential										
	(b) Let out Residential										
2.	Non Residential/Commercial										
	(a) Hotel above built up area of 2000 sq.m., MNC Show Rooms and Restaurants										
	(b) Hotel having built up area between 1000 to										

	2000 sq.m. and show room above 1000 sq. m.					
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs, Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre					
	(d) Shops, Schools, Colleges, Educational institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.					
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d)					
3.	Plot of Land					

I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed therefrom.

Date	Yours faithfully,
(Signature)	Owner/Agent/Occupier.
	Name in block letters
	Address
	Mob. No
Verification of the Assistant Tax Superintendent	Verification of the Executive Officer/Secretary

Location factor/characteristic and its value

- (i) Number of zones: The entire old and merged Municipal area has been divided *i.e.* A & B Zone.
 - (I) Location factor (F-1) is same for both the Zones.

Location (Zone) No. Value per sq. mtr. A = 3.00 B = 2.00

Structural factor, Characteristics and its values (F2):—

- (i) For Pucca-building value per Sq. Mtr. = 3.00
- (ii) For semi-pucca building, value per sq. mtr. =2.00
- (iii) For kutcha building, value per sq. mtr. =1.00

Age factor and Age-wise grouping and value of the Buildings (F3):—

Group		Factor Value
A	Before 1947	1.00
В	1947 to 1980	2.00
С	1981 to 2000	3.00
D	2001 to 2020	4.00
Е	2021 and beyond	5.00

Occupancy factor/Characteristics and its value (F4):—

(i) Value for residential occupancy:

(a) Value for self residential	(b) Value for Let out residential
2.00	4.00

(ii) Value per sq. mtr. for non- residential Occupancy.

A	В	С
Commercial (Less than 100 sqm)	Commercial (Between 100-300 sqm)	Commercial (Greater than 300 sqm)
8.00	12.00	15.00

Use factor/Characteristics and its value (F5):—

The value of Use factor /characteristics of the unit(s) of the lands & buildings for the purpose of Clause (c) *ibid* shall be as under:—

(i) Residential = 2

(ii) Non Residential = 3

Method for calculation of Ratable Value and Rate of property tax on the Ratable Value of the unit of lands and Buildings:—

Area (in sq. mtrs) of a unit multiplied by value of relevant factors of unit area method as mentioned in 23 to 27 of the Bye laws. The figure that will so come out, thereof shall be the net ratable value of unit and property tax shall be charged on that net ratable value at the rate of ____% in zone A and ____% in zone B for lands and in case of buildings as under:—

A-zone	B-zone						
For self occupied residential properties	For self occupied residential properties						
measuring 1 sq.mtr. to 100 sq. mtrs. @ 7%	measuring 1 sq.mtr. to 100 sq. mtrs. @ 7%						
P.A. on the RV. (Rate able Value).	P.A. on the RV. (Rate able Value).						
(ii) For self occupied residential properties.	(ii) For self occupied residential properties.						
Measuring 101 sq. mtrs. to above @ 7%	Measuring 101 sq. mtrs. to above @ 7% P.A.						
P.A. on the RV. (Rate able Value)	on the RV. (Rate able Value)						
	·						
(iii) For non-residential properties @ 7% P.A.	(iii) For non-residential properties @ 7% P.A.						
on the ratable value.	on the ratable value.						

FORM-F (See Bye-Laws 12) Municipal Council Kullu Demand and Collection Register

For the Financial	Year
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Unit	Area	Net Ratable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

General Tax	Rebate	Total General Tax	Previous Arrear Amount	Interest	Net Amount Payable	Bill No.	Bill	Current General Tax Collection	Remission	Interest Collection	Receipt No.	Receipt Date	Current Balance Amount	Balance	Credit	Remarks

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 21st, December, 2022

No. Rev-D(F) 4-2/2020-(Misc).—In pursuance to the decision conveyed by the General Administration Department *vide* letter No. GAD C(A)9-1/2022, dated 12-12-2022, the Governor, Himachal Pradesh is pleased to order to de-notify the creation of Settlement Division, Mandi (notified *vide* Notification No. Rev-D(F)4-8/2019-Part-(MND) dated 26-08-2022) and restore the jurisdiction of Settlement Office Kangra & Shimla, as it existed before such creation, with immediate effect in the public interest.

By Order,

ONKAR CHAND SHARMA, *Principal Secretary-cum-FC (Revenue)*.

REVENUE DEPARTMENT

NOTIFICATION

Shimla-2, the 21st, December, 2022

No.Rev-D(F) 4-2/2020-(Misc).—In pursuance to the decision conveyed by the General Administration Department *vide* letter No. GAD C(A)9-1/2022 dated 12-12-2022, the Governor, Himachal Pradesh is pleased to order to de-notify the following newly upgraded Tehsils (upgraded on or after 01-04-2022 to till date) and restore the jurisdiction of previous Tehsils/Sub-Tehsils, as it existed before such upgradation, with immediate effect in the public interest:—

Sl. No.	Name of Tehsil	District	Date of Notification
1.	Udaipur	Lahaul & Spiti	07-05-2022
2.	Bharari	Bilaspur	19-09-2022
3.	Kishangarh (Kuthar)	Solan	17-09-2022

By Order,

ONKAR CHAND SHARMA, *Principal Secretary-cum-FC (Revenue)*.

In the Court of Sub-Divisional Magistrate Chamba, District Chamba (H. P.)

Praveen Kumar s/o Sh. Pratapo, resident of Village Kathla, P.O. Sach, Tehsil & District Chamba (H. P.), aged 33 years.

and

Kalpna d/o Sh. Balwant, resident of Village Dhaiyar, P.O. Rathiar, Tehsil & District Chamba (H. P.), aged 31 years . . . Applicants.

Versus

General Public

Subject.— Registration of Marriage under Section 8(4) of the H.P. Registration of Marriages Act, 1996 (Act No. 21 of 1997).

Whereas, the above named applicants have made an application before me under section 8(4) of H.P. Registration of Marriages Act, 1996 alongwith relevant records and affidavits stating therein that they have solemnized their marriage on 26-11-2009 at their place of residence with prevailing rites and customs but due to some un-avoidable circumstances it could not be entered in the records of Gram Panchayat Dramman, Development Block Chamba, Distt. Chamba, H.P. well in time;

And whereas, they have also stated that they were not aware of the laws for the registration of marriage with the registrar of marriages and now, therefore, necessary order for the registration of their marriage be passed, so that their marriage could be registered by the concerned authority.

Now, therefore, objections are invited from the general public that if, anyone has any objection regarding the registration of marriage of above named applicants, they should appear before the undersigned in my court on or before 03-02-2023 at 2.00 P.M. either personally or through their authorised agent/pleader.

In the event of their failure to do so, orders shall be passed *ex-parte* for the registration of marriage without affording any further opportunity of being heard.

Issued under my hand and seal of the Court on this 03-01-2023.

Seal.

ARUN KUMAR SHARMA, HPAS, Sub-Divisional Magistrate, Chamba, District Chamba (H.P.).

In the Court of Sub-Divisional Magistrate Chamba, District Chamba (H. P.)

Abhinav Ramotra s/o Sh. Rajinder Kumar Ramotra, aged 35 years, resident of Mohalla Mugla, Chamba Town, Tehsil & District Chamba (H. P.).

and

Rekha Kumari d/o Sh.Hari Singh, aged 33 years, resident of Village Rodi, P.O. Haripur, Tehsil & District Chamba (H. P.) . . . Applicants.

Versus

General Public

Subject.— Registration of Marriage under Section 8(4) of the H.P. Registration of Marriages Act, 1996 (Act No. 21 of 1997).

Whereas, the above named applicants have made an application before me under section 8(4) of H.P. Registration of Marriages Act, 1996 alongwith relevant records and affidavits stating therein that they have solemnized their marriage on dated 12-11-2020 at their place of residence with prevailing rites and customs but due to some un-avoidable circumstances it could not be entered in the records of Municipal Council Chamba, Distt. Chamba, H.P. well in time;

And whereas, they have also stated that they were not aware of the laws for the registration of marriage with the registrar of marriages and now, therefore, necessary order for the registration of their marriage be passed, so that their marriage could be registered by the concerned authority.

Now, therefore, objections are invited from the general public that if, anyone has any objection regarding the registration of marriage of above named applicants, they should appear before the undersigned in my court on or before 04-02-2023 at 2.00 P.M. either personally or through their authorised agent/pleader.

In the event of their failure to do so, orders shall be passed *ex-parte* for the registration of marriage without affording any further opportunity of being heard.

Issued under my hand and seal of the Court on this 04th Day of January.

Seal.

ARUN KUMAR SHARMA, HPAS, Sub-Divisional Magistrate, Chamba, District Chamba (H.P.).

In the Court of Sub-Divisional Magistrate, Chamba, District Chamba (H. P.)

Mahinder Singh s/o Sh. Bishan Dass, aged 49 years, r/o Mohalla Surara, Chamba Town, Tehsil & District Chamba (H. P).

and

Bindu Wala d/o Sh. Ambika Prasad, aged 44 years, r/o Village Bhalotha, P.O. Luddu, Tehsil & Distt. Chamba (H.P.)

Versus

The General Public

Subject.— Notice regarding registration of Marriage under section 15 & 16 of Special of Marriage Act, 1954.

Whereas, the above named applicants have made an application before the undersigned under section 15 of Special Marriage Act, 1954 (Central Act) as amended by the Marriage Laws (Amendment Act 01, 49 of 2001) alongwith affidavits and other relevant documents stating therein that they have solemnized their marriage on 24-05-2001 at their place of residences and they are living together as husband and wife since then. Hence their marriage may be registered under Special Marriage Act, 1954.

Now therefore, the general public is hereby informed through this notice that any person who has any objection regarding the registration of this marriage can file the objections personally or in writing before this court on or before 03-02-2023. After that no objections will be entertained and marriage will be registered accordingly.

Issued under my hand and seal of the Court on this 03-01-2023.

Seal.

ARUN KUMAR SHARMA, HPAS, Sub-Divisional Magistrate, Chamba, District Chamba (H.P.).

In the Court of Sub-Divisional Magistrate, Chamba, District Chamba (H. P.)

Govind s/o Sh. Vyaso Ram, aged 21 years, r/o Village Paneth, P.O. Choori, Sub-Tehsil Dharwala, District Chamba (H. P).

and

Ranju Devi d/o Sh. Devo, aged 31 years, r/o Village Banapad, P.O. Uteep, Tehsil & Distt. Chamba (H.P.)

Versus

The General Public

Subject.— Notice regarding registration of Marriage under section 15 & 16 of Special of Marriage Act, 1954.

Whereas, the above named applicants have made an application before the undersigned under section 15 of Special Marriage Act, 1954 (Central Act) as amended by the Marriage Laws (Amendment Act 01, 49 of 2001) alongwith affidavits and other relevant documents stating therein that they have solemnized their marriage on 18-01-2020 at their place of residences and they are living together as husband and wife since then. Hence their marriage may be registered under Special Marriage Act, 1954.

Now therefore, the general public is hereby informed through this notice that any person who has any objection regarding the registration of this marriage can file the objections personally or in writing before this court on or before 04-02-2023. After that no objections will be entertained and marriage will be registered accordingly.

Issued under my hand and seal of the Court on this 04th day of January, 2023.

Seal.

ARUN KUMAR SHARMA, HPAS, Sub-Divisional Magistrate, Chamba, District Chamba (H.P.).

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी एवं नायब तहसीलदार, भलेई, जिला चम्बा (हि0 प्र0)

श्री ईशा मुहम्मद पुत्र मोलू, निवासी गांव छतरेल, परगना जून्ढ, उप—तहसील भलेई, जिला चम्बा (हि0 प्र0)

बनाम

आम जनता

ं फरीकदोयम्।

प्रार्थना-पत्र बाबत नाम दुरुस्ती जेर धारा 38(2) हि0 प्र0 भू-राजस्व अधिनियम, 1954 के अन्तर्गत करने बारे।

प्रार्थी श्री ईशा मुहम्मद पुत्र मोलू, निवासी गांव छतरेल, परगना जून्ढ, उप—तहसील भलेई, जिला चम्बा (हि0 प्र0) ने निवेदन किया है कि आवेदक का नाम उक्त मुहाल में ईशा मुहम्मद सही व दुरुस्त है। लेकिन राजस्व अभिलेख मुहाल भलेई में प्रार्थी का नाम ईशा दर्ज है जो कि गलत दर्ज है जिसे प्रार्थी उपरोक्त अभिलेख के अनुसार ईशा की बजाये ईशा मुहम्मद पुत्र मोलू दुरुस्त करवाना चाहता है।

अतः सर्वसाधारण को इस इश्तहार के माध्यम से सूचित किया जाता है कि यदि किसी व्यक्ति को प्रार्थी उक्त का नाम दुरुस्त करने बारा कोई उजर व एतराज हो तो वह दिनांक 05–02–2023 को प्रातः 10.00 बजे असालतन या वकालतन हाजिर होकर अपना उजर व एतराज लिखित रूप में पेश करें अन्यथा प्रार्थी का नाम दुरुस्त करने बारा आदेश पारित कर दिये जायेंगे। इसके उपरान्त कोई भी उजर व एतराज काबिले समायत न होगा।

आज दिनांक 05-01-2023 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित / — सहायक समाहर्ता द्वितीय श्रेणी, उप—तहसील भलेई, जिला चम्बा (हि0 प्र0)।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी एवं नायब तहसीलदार, भलेई, जिला चम्बा (हि0 प्र0)

श्री हाशमद्दीन पुत्र मोलू, निवासी गांव टिकरी, परगना जून्ढ, उप—तहसील भलेई, जिला चम्बा (हि0 प्र0)

बनाम

आम जनता

फरीकदोयम्।

प्रार्थना-पत्र बाबत नाम दुरुस्ती जेर धारा 38(2) हि0 प्र0 भू-राजस्व अधिनियम, 1954 के अन्तर्गत करने बारे।

प्रार्थी श्री हाशमद्दीन पुत्र मोलू, निवासी गांव टिकरी, परगना जून्ढ, उप—तहसील भलेई, जिला चम्बा (हि0 प्र0) ने निवेदन किया है कि आवेदक का नाम मुहाल छतरेल, ग्राम पंचायत सेरी के अभिलेख व आधार कार्ड में हाशमद्दीन सही व दुरुस्त है। लेकिन राजस्व अभिलेख मुहाल भलेई में प्रार्थी का नाम हन्सो दर्ज है जो कि गलत दर्ज है जिसे प्रार्थी उपरोक्त अभिलेख के अनुसार हन्सो की बजाये हन्सो उर्फ हाशमद्दीन पुत्र मोलू दुरुस्त करवाना चाहता है।

अतः सर्वसाधारण को इस इश्तहार के माध्यम से सूचित किया जाता है कि यदि किसी व्यक्ति को प्रार्थी उक्त का नाम दुरुस्त करने बारा कोई उजर व एतराज हो तो वह दिनांक 05–02–2023 को प्रातः 10.00 बजे असालतन या वकालतन हाजिर होकर अपना उजर व एतराज लिखित रूप में पेश करें अन्यथा प्रार्थी का नाम दुरुस्त करने बारा आदेश पारित कर दिये जायेंगे। इसके उपरान्त कोई भी उजर व एतराज काबिले समायत न होगा।

आज दिनांक 05-01-2023 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित / – सहायक समाहर्ता द्वितीय श्रेणी, उप–तहसील भलेई, जिला चम्बा (हि0 प्र0)।

ब अदालत कार्यकारी दण्डाधिकारी एवं तहसीलदार तहसील सदर, चम्बा, जिला चम्बा, हिमाचल प्रदेश

मिसल नम्बर : / तहसील / रीडर / 2022

तारीख पेशी : 04-02-2023

अमित पुत्र मनोज कुमार, निवासी मुहल्ला पखरोटू, डाकघर साहो, परगना साहो, तहसील व जिला चम्बा, हिमाचल प्रदेश।

बनाम

आम जनता एवं ग्राम पंचायत प्रौथा

[ः] प्रतिवादी।

विषय.--जन्म / मृत्यु सम्बन्धित पंजीकरण बारा।

इस अदालत में उप—मण्डलाधिकारी (ना0) चम्बा के कार्यालय पृष्ठांकन संख्या 2648 दिनांक 08—06—2022 के माध्यम से प्राप्त दस्तावेज क्रमशः (1) जिला पंजीकरण (जन्म एवं मृत्यु) मुख्य चिकित्सा अधिकारी चम्बा के कार्यालय पत्र संख्या HFW-B&D/CMO-CBA/2022/7989, दिनांक 08—04—2022, (2) शपथ पत्र, (3) अप्राप्यता प्रमाण—पत्र, (4) रिपोर्ट आशा वर्कर, उप—केन्द्र छछलेड, जिसमें प्रार्थी मनोज कुमार पुत्र हंश, निवासी गांव पखरोटू, परगना साहो, तहसील व जिला चम्बा के लड़के नामक अमित की जन्म तिथि 18—07—2017 किन्हीं कारणों से ग्राम पंचायत प्रौथा, विकास खण्ड चम्बा के कार्यालय अभिलेख में दर्ज न हुई है इसलिए प्रार्थी ने अनुरोध किया है कि उसके लड़के की जन्म तिथि को ग्राम पंचायत प्रौथा, विकास खंड चम्बा के जन्म रजिस्टर में दर्ज / पंजीकृत किया जाये।

अतः सर्वसाधारण जनता को इस इश्तहार द्वारा सूचित किया जाता है कि प्रार्थी मनोज कुमार पुत्र हंश, निवासी गांव पखरोटू, परगना साहो, तहसील व जिला चम्बा के लड़के नामक अमित की जन्म तिथि 18–07–2017 ग्राम पंचायत प्रौथा, विकास खण्ड चम्बा के जन्म/मृत्यु अभिलेख में दर्ज करने बारा अगर किसी को आपत्ति हो तो वह असालतन या वकालतन अपनी आपत्ति इस अदालत में इश्तहार के प्रकाशन एक माह के भीतर—भीतर सुबह 10.00 से सायं 5.00 बजे तक दर्ज करवा सकता है। निर्धारित अवधि में आपत्ति न आने की सूरत में प्रार्थी के लड़के की जन्म तिथि को दर्ज करने के आदेश स्थानीय रजिस्ट्रार जन्म एवं मृत्यु को पारित कर दिये जाएंगे।

आज दिनांक 04-01-2023 को मेरे हस्ताक्षर व मोहर न्यायालय सहित जारी हुआ।

मोहर।

हस्ताक्षरित / — कार्यकारी दण्डाधिकारी, तहसील सदर, जिला चम्बा, हि0 प्र०।

ब अदालत कार्यकारी दण्डाधिकारी एवं तहसीलदार तहसील सदर, चम्बा, जिला चम्बा, हिमाचल प्रदेश

मिसल नम्बर : / तहसील / रीडर / 2022

तारीख पेशी : 04-02-2023

किरपो पुत्र चिहंकू, निवासी मुहल्ला ददुई, डाकघर साहो, परगना साहो, तहसील व जिला चम्बा, हिमाचल प्रदेश।

बनाम

आम जनता एवं ग्राम पंचायत प्रौथा

ं प्रतिवादी।

विषय.—–जन्म / मृत्यु सम्बन्धित पंजीकरण बारा।

इस अदालत में उप—मण्डलाधिकारी (ना0) चम्बा के कार्यालय पृष्ठांकन संख्या 3320 दिनांक 23—07—2022 के माध्यम से प्राप्त दस्तावेज क्रमशः (1) जिला पंजीकरण (जन्म एवं मृत्यु) मुख्य चिकित्सा अधिकारी चम्बा के कार्यालय पत्र संख्या HFW-B&D/CMO-CBA/2022/13218, दिनांक 07—07—2022, (2) शपथ पत्र, (3) अप्राप्यता प्रमाण—पत्र, जिसमें आवेदिका श्रीमती मस्तु पत्नी किरपो निवासी गांव/मुहल्ला ददुई, परगना साहो, तहसील व जिला चम्बा (हि0प्र0) के पति नामक किरपो की मृत्यु तिथि 12—07—2020 किन्हीं कारणों से ग्राम पंचायत परौठा, विकास खण्ड चम्बा के कार्यालय अभिलेख में दर्ज न हुई है। जो नियमानुसार दर्ज होना अनिवार्य है। इसलिए आवेदिका ने अनुरोध किया है कि उसके पति की मृत्यु को ग्राम पंचायत प्रौथा, विकास खण्ड चम्बा के कार्यालय अभिलेख में दर्ज / पंजीकृत किया जाये।

अतः सर्वसाधारण जनता को इस इश्तहार द्वारा सूचित किया जाता है कि प्रार्थिया श्रीमती मस्तु पत्नी किरपो, निवासी गांव / मुहल्ला ददुई, परगना साहो, तहसील व जिला चम्बा (हि०प्र०) के पित नामक किरपो की मृत्यु तिथि 12—07—2020, ग्राम पंचायत प्रौथा, विकास खण्ड चम्बा के कार्यालय के जन्म / मृत्यु अभिलेख में दर्ज / पंजीकृत करने बारा अगर किसी को आपित हो तो वह असालतन या वकालतन अपनी आपित इस अदालत में इश्तहार के प्रकाशन एक माह के भीतर—भीतर सुबह 10.00 से सायं 5.00 बजे तक दर्ज करवा सकता है। निर्धारित अविध में आपित न आने की सूरत में प्रार्थिया के पित नामक किरपो की मृत्यु तिथि 12—07—2020 को दर्ज करने के आदेश सम्बन्धित स्थानीय रिजस्ट्रार जन्म एवं मृत्यु को पारित कर दिये जाएंगे।

आज दिनांक 04-01-2023 को मेरे हस्ताक्षर व मोहर न्यायालय सहित जारी हुआ।

मोहर ।

हस्ताक्षरित / – कार्यकारी दण्डाधिकारी, तहसील सदर, जिला चम्बा, हि0 प्र०।

CHANGE OF NAME

मैं, Gopal Singh Jaswal सुपुत्र Rudhar Ram Jaswal, गांव भडोल, डाकघर लडभडोल, तहसील लडभडोल, जिला मण्डी (हि0 प्र0) ब्यान करता हूं कि मेरे पासपोर्ट में मेरा नाम Gopal Jaswal जन्म तिथि 07–08–1966 व पिता का नाम Rudar Ram Jaswal गलत दर्ज है। मेरे पासपोर्ट में दुरुस्त कर नाम Gopal Singh Jaswal जन्म तिथि 07–09–1966 व पिता का नाम Rudhar Ram Jaswal दर्ज किया जाए।

GOPAL SINGH JASWAL सुपुत्र Rudhar Ram Jaswal, गांव भडोल, डाकघर लडभडोल, तहसील, लडभडोल, जिला मण्डी (हि0 प्र0)।